

CHAPTER 340
COST ACCOUNTING, DAILY STATUS AND COST REPORTING
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341 INCIDENT COST ACCOUNTING

Incident expenditures are documented utilizing the Statewide Accounting, Budgeting and Human Resource System (SABHRS). The numbering system incorporates a five-digit number that reflects the major operations number (1-digit), Land Office or Bureau identifier (1-digit), and the individual accounting number (3-digits).

The first digit is used to differentiate between four (4) separate operational scenarios. The numbers currently authorized are 5, 7, 8 and 9. Series numbers beginning with **5** are assigned to **State DIRECT** protection incidents only and include all mutual aid incidents on the three Direct protection Areas. Series numbers beginning with **7** are assigned to **SUPPORT** incidents where we intend to bill all our costs to another agency with the fire protection responsibility and **BUREAU** numbers for Bureau specific costs. Series numbers beginning with **8** are assigned to **County ASSIST** incidents only. They are used for assignment of State costs incurred on a county co-op. incident and include all mutual aid on the three eastern Areas. Series numbers beginning with **9** are assigned to the Fire and Aviation Management Bureau for **COST-SHARE** incident accountability (acreage and costs) for incidents that normally begin with a **7** series.

The second digit identifies the office with responsibility for assigning the SABHRS number and, in addition, normally designates the area in which the action occurred. The following are the authorized second digits to be utilized in the 5 number combination: **1**--Fire and Aviation Management Bureau (DNRC); **4**--Eastern Land Office (EAS); **5**--Northwestern Land Office (NWS); **6**--Southwestern Land Office (SWS); **7**--Central Land Office (CES); **8**--Northeastern Land Office (NES); and **9**--Southern Land Office (SOS).

The final three (3) digits designate the number of available numbers within any series to assign to specific or miscellaneous fires. Each office has available up to 1,118 numbers in each major operational center (5, 7, 8 and 9). The following example shows the definition of a five (5) digit responsibility number: 57006 or 5/7/006, with 5 meaning DNRC direct protection, 7 meaning within Central Land Office, and 006 meaning first in the series sequence of unique numbers in an odd-numbered year, i.e., 2003, 2005, 2007, 2009, etc.

For purposes of SABHRS definition, this complete number is called an Organizational Center. A SABHRS Report MTGLO106-0 Organizational Detail Report provides monthly expenditure detail of what has been charged for that Organizational Center number. It is imperative that all fire suppression expenses, to include permanent and seasonal time reports, be programmed with the correct, applicable Fire Organizational Center number.

SABHRS also provides a summary report called Report MTGLO111-0 Organizational Summary Report, to summarize all the Land Office Fire Organizational Centers (i.e., Fire_Bureau_ELO_Fires) as well as all fire costs (i.e., Fire_Bureau All_Fire Costs). There are also SABHRS Reports MTGLO111-0 Organizational Summary Report, called

RTNG_TRE FOR DIRECT_PRO (Direct and County Assist) and RTNG_TRE FOR_FEDERAL_SU (Agency Support) that summarizes all DNRC fires.

There has been a general organizational number assigned to each office to be used for fire suppression expenditures that cannot be prorated to a specific fire. For example, 55999 would be used if a Northwestern Land Office dispatcher spent time on several direct protection lightning fires and could not accurately pro-rate that time to each individual fire. The same conditions would also apply to 75999 and 85999 within Northwestern Land Office.

The numbers 51999, 71999, and 81999 are to be used by Department employees, i.e., Fire and Aviation Management Bureau, Central Services Division and Budget and Facilities Management Bureau, for expenditures and employee time that cannot be prorated to a specific incident. **They are not for the use of Land Office incident operations staff.**

Use of any Organizational Center ending with 999 is discouraged, especially in the case of billable fires, and should have Area Manager or Bureau Chief approval, if used.

Fire Organizational Center Number Block

The following is the block of Fire Organizational Center numbers and corresponding Reporting Center numbers assigned to each Land Office and Fire and Aviation Management Bureau. Please note that the Direct block (50000) has not been listed for the Eastern, Southern, and Northeastern Land Offices. These three land offices currently have no direct protection responsibilities.

<u>Land Office/Bureau</u>	<u>Organization Centers</u>	<u>Organizational Detail Report</u>	<u>Organizational Summary Report</u>
Fire and Aviation Mgmt.:			
Direct:			
Extended Season	51997	MTGLO106-0	MTGLO111-0 ALL
General	51999	"	"
Agency Support:			
Specific	71001-71998	"	"
General	71999	"	"
County Assistance:			
General	81999	"	"

<u>Land Office/Bureau</u>	<u>Organization Centers</u>	<u>Organizational Detail Report</u>	<u>Organizational Summary Report</u>
Eastern:			
Agency Support:			
Specific	74001-74998	MT-GLO106-0	MTGLO111-0 ELO
General	74999	”	”
County Assistance:			
Specific	84001-84997	”	”
General	84999	”	”
Mutual Aid:			
Specific	84998	”	”
Northwestern:			
Unbudgeted Time	50501	MTGLO106-0	MTGLO111-0 NWLO
Direct			
Specific	55001-55997	”	”
General	55999	”	”
Agency Support			
Specific	75001-75998	”	”
General	75999		
County Assistance			
Specific	85001-85998	MTGLO106-0	MTGLO111-0 NWLO
General	85999	”	”
Mutual Aid			
Specific	55998	”	”
Southwestern:			
Unbudgeted	50601	MTGLO106-0	MTGLO111-0 SWLO
Direct		”	”
Specific	56001-56997		
General	56999	”	”
Agency Support			
Specific	76001-76998	”	”
General	76999	”	”
County Assistance			
Specific	86001-86998	”	”
General	86999	”	”
Mutual Aid			
Specific	56998	”	”

<u>Land Office/Bureau</u>	<u>Organization Centers</u>	<u>Organizational Detail Report</u>	<u>Organizational Summary Report</u>
Central:			
Unbudgeted	50701	MTGLO106-0	MTGLO111-0 CLO
Direct		"	"
Specific	57001-57997		
General	57999	"	"
Agency Support			
Specific	77001-77998	"	"
General	77999	"	"
County Assistance			
Specific	87001-87998	"	"
General	87999	"	"
Mutual Aid Specific	57998	"	"
Northeastern:			
Agency Support			
Specific	78001-78998	MTGLO106-0	MTGLO111-0 NELO
General	78999	"	"
County Assistance			
Specific	88001-88997	"	"
General	88999	"	"
Mutual Aid Specific	88998	"	"
Southern:			
Agency Support			
Specific	79001-79998	MTGLO106-0	MTGLO111-0 SLO
General	79999	"	"
County Assistance			
Specific	89001-89997	"	"
General	89999	"	"
Mutual Aid Specific	89998	"	"

The MTGLO111-0 Organization Summary Report Fire_Bureau All_Fire costs combines all budgeted and non-budgeted suppression costs.

A. PROCEDURES

1. **50000 Fire Organizational Number Series (Direct)**

This series is used only for fires occurring on State direct protection. Each Land Office with direct protection responsibilities has an assigned block of numbers and can only assign numbers within their area of responsibility. This series is not to be used for agency support or county assist fires. This series includes all human, lightning, mutual aid and false alarms on State direct protection.

2. **70000 Fire Organizational Number Series (Support)**

This series is used only for fires occurring on other agencies' fire protection responsibility, whether in-state or out-of-state. Land Offices assign numbers within only their area of responsibility from their block. The Northern Rockies Coordination Center assigns numbers for all fire support out-of-state. Numbers will be assigned in ascending order and a number cannot be used twice in the same fiscal year unless it is a general or special center number. For example, Northwestern Land Office may utilize 75001–75200 (next year 2005 - ODD CALENDAR YEAR) and 75201-75400 this year --2004 (EVEN CALENDAR YEAR). **Note: County assist fires will not be assigned a 70000 support fire number.**

3. **80000 Fire Organizational Number Series (County Assist)**

This series is used only for fires occurring within a county within the State/County Cooperative Fire Program. Land Offices assign numbers within their area of responsibility only from their block. Assisting counties on emergencies that are not within the confines of our cooperative fire agreement will be assigned a 70000 support number for possible later billing. This series is considered not billable to a county, but may be billable to the party or parties responsible for starting the fire. A formal written request for County Assistance signed by the County Commissioners **must be submitted** to the Fire and Aviation Management Bureau for each 80000 number assigned.

4. **MUTUAL AID Number Series**

These assigned numbers are to be used for mutual aid only when DNRC responds to an incident that will not be billed, but costs are incurred. A unique number from the correct numbering series should be used if the incident is to be billed. Mutual Aid as defined in the Cooperative Fire Management Agreement is *“assistance provided by a Supporting Agency at no cost to the Protecting Agency. Mutual aid is limited to those initial attack resources that have been determined to be appropriate and which*

are preplanned and shown in Annual Operating Plans, mutual aid agreements and mobilization guides". Each Area Office has been designed a pre-assigned mutual aid number (see Chapter 340 pages 3-5 of this manual for specific Area mutual aid numbers).

5. **90000 Fire Organizational Number Series (Cost-Share)(Fire and Aviation Management Bureau Administrative Use ONLY):**

This series is used only for fires involving lands in more than one protection area per the Cooperative Fire Management Agreement (see cost sharing clause), where a cost-share agreement is in place and which have originally been assigned a 70000 Support number. Cost-sharing procedures may be used for temporary support functions or facilities established during periods of extraordinary fire danger or activity (i.e., National Guard Training; staging areas, Area Commands, etc.). A cost-share agreement will be prepared by the responsible Administrators or their authorized representative. Suppression costs will be shared by some mutually agreed to equitable basis. The basis for cost allocation will be documented by the agencies and included in financial settlement files.

NOTE: AREA OFFICES and UNIT OFFICES WILL NOT USE THE 90000 SERIES NUMBERS. THESE ARE FOR USE BY THE FIRE AND AVIATION MANAGEMENT BUREAU, FIRE FISCAL OFFICER, FOR ADMINISTRATIVE PURPOSES ONLY!!

6. **Unbudgeted (UB) SABHRS Centers for Seasonal Employees (CLO – 50701, NWLO – 50501 and SWLO – 50601)**

First and most important is the use of the **50XXX** center (CLO UB – 50701, NWLO – 50501, and SWLO – 50601). The primary purpose for the use of this center is to track all seasonal employee fire **presuppression regular hours** during an approved period of time, which will normally be for a two-week period. The Fire and Aviation Management Bureau Chief or his designated representative only allows use upon receipt of approval. The purpose for utilizing the 50XXX centers is to enable primarily field operations to employ personnel during that period of time when a seasonal position would have normally been placed in an inactive status. The extension period does not necessarily extend the official fire season. An official extension of the regular fire season requires a completely different process. The approved use of the 50XXX centers only extends the use of seasonal personnel outside of their scheduled period of employment. Essentially, the 50XXX centers replaces your normal fire season budget centers for seasonal employees during the approved extension. Again, it is used to track **unbudgeted regular** costs of seasonal employees during the extension period. All other policies and guidelines apply for seasonal employment. Absolutely no overtime is allowed against the 50XXX

centers, nor is any regular time for permanent personnel allowed. Overtime will be recorded only against suppression activities after the 40-hour regular time requirement has been met. Seasonal positions reporting regular time into the 50XXX centers will switch their regular time into an established fire suppression center during suppression activities. An extended seasonal is not allowed to take off a holiday or any leave time. If a holiday occurs while the employee is extended they are expected to work the holiday. Holiday time will be coded against 50XXX in this case but the time sheet will also show that the employee was in a work status. The UB designation should be marked next to holiday line on bi-weekly. If a seasonal employee is granted leave or given a holiday off while in an extended 50XXX then this time will be charged back to the regular budget. **The holiday line on the bi-weekly is not marked with UB designation in this case.** One final point to remember is to mark **ALL** regular time with a highlighted **UB** for both the 50XXX center and the fire suppression center.

In Summary for Use of the 50501, 50601 and 50701 Centers:

- Must have submitted required justification for use to Fire and Aviation Bureau Chief and received approval. (E-mail and fax documentation acceptable.)
 - Only for DNRC seasonal personnel.
 - No overtime allowed against 50XXX.
 - No leave time allowed against 50XXX.
 - Holiday time may only be charged against 50XXX if the employee worked.
 - Mark all time sheet categories worked with UB.
- a. **Request Guidelines for Use of 50XXX Only:** Justifications are required for charging seasonal regular time against the 50XXX. The period for each justification is from Saturday of the first week through Friday of the second week (to correspond with regular pay periods). Justification requests should be received by Wednesday and cover the upcoming two week period starting at 0001 hours, Saturday and running through Friday of the following week, ending at 2400 hours. Approved extensions should be continually monitored to determine whether the extension is still justified. If weather conditions have changed significantly, ending the potential fire threat, the extension may be cancelled after the first week. Justifications need to include relevant factors such as current and

forecasted weather, fuel conditions, the number of personnel needed, etc. The attached format outlines the information that is needed in the justifications. The Fire and Aviation Management Bureau Chief or his designated representative will notify you of approval or disapproval after reviewing your request. Please be aware that 50XXX is a non-budgeted center, and that any supplemental expenditures we are asking for will be closely scrutinized by the budget office and legislative fiscal division. We will be required to defend or justify our actions for expending non-budgeted funds; therefore only reasonable and justifiable requests will be approved.

b. Unbudgeted (UB) Designation Use Only:

The Unbudgeted (UB) designation can be utilized to indicate that a seasonal position has been employed within a fire suppression center prior to the scheduled or actual hiring date in the regular fire program center. The UB is utilized to indicate that the regular time and dollars used during fire suppression activities should not be charged against the regular fire program center. For example, a seasonal is activated to operate a DNRC fire engine in April to go to an out-of-state fire assignment. The scheduled hiring date of the individual into the regular fire program center is June 15th. This date was planned for at the end of the previous fire season by placing the employee in an inactive status with 80 hours of unused dollars and FTE remaining in the fiscal year for this position. This same scenario could apply when activating a seasonal employee to fight fire within the state prior to their scheduled spring hiring date. When the seasonal employee is released from fire duty, they should be placed back into an inactive status if they have not reached their scheduled hiring date while on a fire assignment. If the scheduled hiring date is reached while on a fire assignment, then the hours worked on suppression after the scheduled hiring date should not be marked as UB. Prior approval is not required for this type of use of the UB designation.

Seasonal employees would qualify for overtime pay after 8 hours as outlined in DNRC Policy #3-0210B only when they have been activated to help in actual fire suppression actions. They are activated only to respond to the current incident(s) and are not scheduled to work a regular 40-hour week. They would not qualify for overtime pay after 8 hours if they were either in the approved 50XXX extension or in their normal scheduled work

season. Overtime is only allowed after 8 hours when seasonal employees are not scheduled to work a regular 40-hour week. See Appendix C for UB Request Form.

7. **Prescribed Fire**

Land Offices will use their authorized interagency support organizational numbers (50503, 50603 and 50703, etc.) when providing support to other agencies on prescribed fire or non-suppression actions. Covered employees can charge overtime to the 03 centers. Under Montana State Law, exempt employees can only charge overtime for suppression activities. Prescribed fire is non-suppression, therefore exempt employees can only use compensatory time in the 03 centers. All costs will need to be tracked by the Land Office so they can bill for their expenditures. When Central Services Division receives reimbursement, an abatement will be made back into the appropriate account. **Note: FTE used is not recoverable.**

8. **Severity Funding**

As the Preparedness Level (PL) changes to PL4 and PL5 in the State of Montana, Severity Funding can be requested by CLO, NWLO, SWLO and the Eastside, which includes ELO, NELO and SLO. The need for severity funding should be based on the need for additional personnel and equipment to meet DNRC's expectations of fire prevention and suppression and to continue to meet all safety and work/rest ratio guidelines. The Land Offices will obtain approval from the FAMB and coordinate efforts with local and interagency fire cooperators Statewide.

Severity requests will be made following guidelines within this manual, as well as the guidelines developed in the Northern Rockies Coordinating Group Fire Severity Authorization (see Appendix C of this manual for copy of the NRCG Severity Authorization). This will help to spread the cost and responsibility of suppression and pre-suppression duties.

Requests should explain the current situation and reasons for requesting severity funding. It also should include number and type of resources and associated estimated cost involved.

All resources will be tracked within MTCARS (see Section 343 of this manual).

Pay rates for equipment and personnel will be predetermined using the NWCG Interagency Incident Management Handbook – NRCG Blue pages, Emergency Equipment Rental Agreements or other signed agreements.

Hiring of Emergency Firefighter resources on Severity will follow all other guides and procedures for hiring of emergency personnel. Hiring of emergency equipment will follow all guides and procedures of hiring of emergency equipment. This should be preplanned and determined within the zone dispatch centers or through preplanned agreements.

Once Severity resources are assigned to an incident, those resources will be funded by that incident number and not by the Severity number.

(See Appendix C for forms, guidelines and an example of a severity funding request.)

9. **Payroll Procedures**

The employee records the regular, overtime, and comp hours for a particular fire on the time report using the assigned Fire Organizational Center number. Personnel budgeted to other programs than fire should bill their regular, overtime, and compensatory time to the Fire organizational numbers and submit their time report to their respective payroll personnel.

10. **Fire Incident Numbers:**

It should be noted that the fire incident number and the accounting number are two completely separate numbers. Each Land Office, Unit, and in some cases initial attack station should assign a unique number to each fire incident they respond to within their area of responsibility. Area and Unit fire numbers should be assigned only to fires on **State Direct** and **County Assist** fires and be in the same consecutive series. For example, the following may be how the Southwestern Land Office would assign a series of area fire numbers to different fire incidents in an odd year:

<u>Area Fire Number</u>	<u>Unit/IA Fire Number</u>	<u>Accounting Number</u>
SWS-001	MSO-001	56001
SWS-002	ANA-001	86001
SWS-003	CLW-001	56002
SWS-004	MSO-002	56001

11. **Method of Annually Assigning Fire Organizational Centers:**

The Fire and Aviation Management Bureau and Central Services Division will designate the individual or series of Organizational Centers that each

office will utilize for each calendar year within their block of numbers. This is necessary to ensure that: 1) entries are set-up in SABHRS to accept costs incurred; and 2) fire costs do not overlap between calendar years. Beginning in Calendar Year **2004** (even-numbered year) the following method of assigning Fire Organizational Centers will be followed. It is necessary to alternate the Organizational Centers that are assigned to direct, agency support, county assist and cost-share fires on a calendar year basis. This allows for easier calculation of calendar year fire costs when utilizing fiscal year SABHRS reports. For example, Northwestern Land Office may utilize 55201 - 55400 beginning January 1, 2004 and 55001 - 55200 beginning January 1, 2005. Repeat 55201 - 55400 in calendar year 2006 and so forth on an alternating basis. The following is the established list of pre-assigned and reserved Fire Organizational Center numbers:

- a. **Fire and Aviation Management**--Miscellaneous federal agency series pre-approved for use by Land Offices in support on miscellaneous federal fires that do not exceed class C in size or are false alarms. Specific support number series assigned, as needed, for out-of-state dispatches of any State-controlled resources by State Fire Coordinator's office at the Northern Rockies Coordination Center.

Assigned Numbers		Intended Use
<u>Odd Years</u>	<u>Even Years</u>	
51997	51997	Extended Fire Season Use Only, prior authorization required (FAMB ONLY) General-Fire & Aviation Mgmt. Bureau
51999	51999	
71001	71201	FWS Misc. (US Fish, Wildlife Service)
71002	71202	BRF Misc. (Bitterroot National Forest)
71003	71203	CNF Misc. (Custer National Forest)
71004	71204	BDF Misc. (Beaverhead/Deerlodge NF)
71005	71205	FNF Misc. (Flathead National Forest)
71006	71206	GNF Misc. (Gallatin National Forest)
71007	71207	HNF Misc. (Helena National Forest)
71008	71208	KNF Misc. (Kootenai National Forest)
71009	71209	LCF Misc. (Lewis & Clark NF)
71010	71210	LNf Misc. (Lolo National Forest)
71011	71211	BFA Misc. (Blackfeet Agency-BIA)
71012	71212	CRA Misc. (Crow Agency-BIA)
71013	71213	FHA Misc. (Flathead Agency-BIA)
71014	71214	FBA Misc. (Fort Belknap Agency-BIA)
71015	71215	NCA Misc. (N. Cheyenne Agency-BIA)
71016	71216	RBA Misc. (Rocky Boy's Agency-BIA)
71017	71217	FPA Misc. (Fort Peck Agency-BIA)

71018	71218	LED Misc. (Lewistown District—BLM)
71019	71219	MCD Misc. (Miles City District—BLM)
71020	71220	BUD Misc. (Butte District—BLM)
71021	71221	GNP Misc. (Glacier National Park--NPS)
71022	71222	YNP Misc. (Yellowstone Nat. Park--NPS)
71023	71223	DES (MT DES ALL RISK Incidents)
71024	71224	FEMA (FEMA Miscellaneous)
71025	71225	In-Region Support Assignments (Dispatcher)
71026	71226	Out-of-Region Support Assignments (Dispatcher)
71027-71200	71227-71400	Specific Support
71999	71999	General Agency Support (FAMB ONLY)
81999	81999	General County Assist (FAMB ONLY)

- b. **Eastern Land Office**--All Organizational centers within this listing are assigned by the Land Office.

Assigned Numbers		Intended Use
<u>Odd Years</u>	<u>Even Years</u>	
74001-74200	74201-74400	Specific Support
74999	74999	General Support
84001-84200	84201-84400	Specific County Assist
84998	84998	Mutual Aid Assist
84999	84999	General County Assist

- c. **Northwestern Land Office**--All Organizational Centers within this listing are assigned by the Land Office.

Assigned Numbers		Intended Use
<u>Odd Years</u>	<u>Even Years</u>	
55001	55201	KAL Unit Misc. Direct
55002	55202	STW Unit Misc. Direct
55003	55203	SWN Unit Misc. Direct
55004	55204	PLN Unit Misc. Direct
55005	55205	LIB Unit Misc. Direct
55006-55179	55206-55329	Specific Direct (All Units except Plains)
55180-55200	55330-55350	Specific Direct – Plains Unit only
55998	55998	Mutual Aid Fires (All Units)
55999	55999	General Direct
75001-75039	75201-75241	Specific Support (All Units except Plains)
75051-75200	75251-75400	
75040-75050	75240-75250	Specific Support (Plains Unit ONLY)
75999	75999	General Support
85001-85029	85201-85029	Specific County Assist (All Units except Plains)
85041-85200	85041-85400	
85030-85040	85230-85240	Specific County Assist (Plains Unit ONLY)
85999	85999	General County Assist

- d. **Southwestern Land Office**--All Organizational Centers within this listing are assigned by the Land Office.

Assigned Numbers		Intended Use
<u>Odd Years</u>	<u>Even Years</u>	
56001	56201	MSO Unit Misc. Direct
56002	56202	CLW Unit Misc. Direct
56003	56203	ANA Unit Misc. Direct
56004	56204	LCN Lincoln Initial Attack
56005	56205	GAR Garrison Initial Attack
56006-56200	56206-56400	Specific Direct
56998	56998	Mutual Aid Fires (All Units)
56999	56999	General Direct
76001-76200	76201-76400	Specific Support
76999	76999	General Support
86001-86200	86201-86400	Specific County Assist
86999	86999	General County Assist

- e. **Central Land Office**--All Organizational Centers within this listing are assigned by the Land Office.

Assigned Numbers		Intended Use
<u>Odd Years</u>	<u>Even Years</u>	
57001	57201	HLN Unit Misc. Direct
57002	57202	DIL Unit Misc. Direct
57003-57170	57203-57370	HLN Specific Direct
57171-57199	57371-57399	DIL Specific Direct
57998	57998	Mutual Aid Fires (All Units)
57999	57999	General Direct
77001-77170	77201-77370	HLN Specific Support Federal
77171-77199	77371-77399	DIL Specific Support Federal
77400-77425	77526-77550	BOZ Specific Support Federal
77426-77450	77551-77575	CON Specific Support Federal
77999	77999	General Support
87001-87170	87201-87370	HLN County Assist
87171-87199	87371-87399	DIL County Assist
87400-87425	87500-87525	BOZ County Assist
87426-87450	87526-87550	CON County Assist
87999	87999	General County Assist

- f. **Northeastern Land Office**--All Organizational Centers within this listing are assigned by the Land Office.

Assigned Numbers		Intended Use
<u>Odd Years</u>	<u>Even Years</u>	
78001-78200	78201-78400	Specific Support
78999	78999	General Support
88001-88200	88201-88400	Specific County Assist
88998	88998	Mutual Aid Assists
88999	88999	General County Assist

- g. **Southern Land Office**--All Organizational Centers within this listing are assigned by the Land Office.

Assigned Numbers		Intended Use
<u>Odd Years</u>	<u>Even Years</u>	
79001-79200	79201-79400	Specific Support
79999	79999	General Support
89001-89200	89201-89400	Specific County Assist
88998	88998	Mutual Aid Assist
89999	89999	General County Assist

12. **Fire Suppression Billing**

The USFS and other federal agencies' billings are normally not received until November or December and are not paid until February or March. Information to verify the bills would be obtained from the dispatch logs and other manpower and equipment records retained at the Land Office. Federal support costs will not show up in SABHRS until the bill is paid. Should there be a major fire with significant federal costs and a complete fire cost is necessary prior to November or December, an early billing can be requested from the USFS; however, it may only include 90% of the final costs, and a final bill will follow.

It is extremely important that whenever we are receiving support or providing it to another agency we obtain the other agency's fire cost accounting number for each incident. This number is necessary during later billing procedures between the agencies. For example, the U.S. Forest Service assigns what is known as a "P" number to any fire incident that their resources may be assigned. The Forest Service utilizes the P number pretty much the same as we utilize the SABHRS number. The Northern Region's fire cache in Missoula will not issue any items to any agency unless they have this P number on the resource order. The Bureau of Land Management, National Park Service, US Fish Wildlife Service, Bureau of Indian Affairs, Tribes and other State agencies issue similar numbers. The incident number is critical in billing also.

13. **Accounting Codes for Fire Suppression and Fire Claims**

Coding fire suppression payroll, supply invoices, contracts (equipment use) and fire claims correctly is important in that it ensures that we can easily and correctly provide data for different types of equipment, equipment ownership, personnel costs, and so that the SABHRS reports used for documentation to federal agencies and other state agencies

correctly shows costs for which we are requesting reimbursement. This includes documentation for FEMA reimbursement and audits. (See Appendix B of this manual for the “DNRC Account Codes for Fire Suppression and Claims”)

342 NON-FIRE INCIDENT ACCOUNTING

A. WITHIN STATE OF MONTANA

Montana State law (76-11-101 MCA) authorizes DNRC to "*protect the natural resources of the State -- from destruction by fire --.* " Authority to manage other than wildland fire incidents (earthquakes, floods, civil disturbances, etc.) is vested in other agencies. In most cases where DNRC is involved in other than wildland fire incidents, DNRC forces will be under the direction of the Montana Disaster and Emergency Services (D&ES) Agency. Permission to respond to other agency requests must be obtained from the Director of the DNRC or his designated representative.

When supporting other agencies such as D&ES, DNRC forces will use the policies and procedures of the responsible agency, as directed.

In the absence of other responsible agency direction, DNRC will use the procedures, forms, etc. described in this manual and the NWCG IIBMH, but must obtain a separate incident accounting number and name (i.e., 1996 Spring Floods, Alberton Chlorine Spill, etc.) to be used in addition to the regular fire organizational center numbering system described in Section 341 of this manual. Processing of any such DNRC forms will be prescribed separately for any such incidents. This accounting number can be obtained from the Fire and Aviation Management Bureau, Fire Suppression Section Supervisor or Fire Fiscal Officer. **Area Suppression numbers are not to be assigned.**

B. OUT OF STATE

The USFS is the primary federal agency responsible for Presidential Declared Disasters (Federal Emergency Management Agency (FEMA), Homeland Security Department. Due to the wording in the Montana Cooperative Fire Protection Agreement (Six-Party) pertaining to the Robert T. Stafford Disaster Relief and Emergency Assistance Act, the State of Montana can be reimbursed as long as a Presidential Declared Disaster declaration is in affect. Otherwise the State of Montana cannot be reimbursed. All in-state and out-of-state per diem rules and procedures apply. See Chapter 310 of this manual for meal, lodging, cell phone and laptop guidelines. **71XXX numbers will be assigned by the Northern Rockies Coordination Center.**

343 DAILY COST ESTIMATES

A. MTCARS (MONTANA COST ACCOUNTING REPORTING SYSTEM)

MTCARS is an access database that is used to project fire cost estimates. The following are guidelines to be followed.

1. Guidelines

You are reporting State out-of-pocket costs.

This reporting needs to be done for all types of fires of all sizes, from the smallest to the largest ones.

Items that should be reported under MTCARS are:

- Any bills or invoices coded to a fire (i.e., food, gasoline, repairs, per diem, contracted equipment from private or Fire Department sources).
- DNRC Aircraft flight time. See NWCG Interagency Incident Business Management Handbook, Chapter 50.
- DNRC personnel and supplies utilized beyond mutual aid on federal jurisdiction, FEMA fire suppression incidents, out-of-state and compact assignments (i.e., vehicles, trailers, IR heat sensors, pumps).
- All employee time (permanent, seasonal and EFF unoperated).
- If hiring an EFF, use the rates in the program. They include an adjustment for overtime and workers compensation.
- All time for employees, supplies and equipment used on Preposition/Severity org centers.

Items that should NOT be reported under MTCARS are:

- DNRC equipment utilized beyond Mutual Aid on Federal Jurisdiction that is reported on 323's for reimbursement (Zook Fund).
- DNRC equipment utilized on NON-FEMA Direct and County Coop incidents.

- Dept. of Military Affairs employees and equipment charged to the Governor's Emergency Fund, including National Guard.
- Non-fire incidents funded by the Governors Emergency Fund or FEMA (i.e., DES – floods, earthquakes).

2. **Where to Get the Rates**

The DNRC rates are in the MTCARS database and can be printed by going to the "Rates" screen.

3. **Reporting Requirements**

All Bureaus, Land Offices and Units will report incidents per the following guidelines:

- a. 7XXXX Series Numbers-- The sending Land Office/Unit tracks their costs. Fire and Aviation Management Bureau will track the FAM Bureau's employees and Forestry Division tracks Forestry Division, Service Forestry Bureau and Forest Management Bureau employees.
- b. 5XXXX and 8XXXX--The receiving Land Office/Unit tracks the costs.

The first report is due at the Division level on the first Thursday of May by noon, each year. The reports will be due every two weeks until you are notified that they need to be sent weekly. This will be determined by the fire season. The ultimate goal is to establish a viable **estimate** of costs.

344 **DAILY STATUS REPORTING**

For individual project fires that exceed 100 acres in size, each fire must be reported daily using ICS form 209, Incident Status Summary. Such reports will originate at the fire and be submitted through the Internet site daily until the fire is declared controlled

The ICS 209 can also be used to report significant current concentrations of smaller fires, such as lightning concentrations, incendiary activity, groups of railroad fires, etc., and is a valuable tool when making application for a FEMA declaration.

When an ICS organization is activated for a single fire or an assigned group of fires, the Incident Commander is responsible to the Area Manager or their designated Line Officer for ICS 209 daily status reporting along with his other assigned fire duties. If the ICS Planning Section Chief position is filled, the IMT Planning Section Chief is responsible to the Incident Commander for ICS 209 daily status reporting by 1630 each day. If the

fire workload justifies, a Situation Unit Leader position may be filled within the Planning Section. When filled, the Situation Unit Leader position is responsible to the Planning Section Chief for ICS 209 daily status reporting, among other duties.

The Incident Management Team Finance Section Chief is responsible for preparing Daily Cost estimates and other financial information used by the Planning Section in preparing the ICS 209 daily status summary. As described in Section 343 this manual, the IMT Finance Section Chief must be continually alert and aware of pending and actual changes to the fire situation.

A sample ICS 209 Incident Status Summary is in Appendix C. See the NWCG Interagency Incident Business Management Handbook, Chapter 80, Section 83.4. The ICS 209 Form is also found on the NRCC website listed below and in Appendix C of this manual.

<http://gacc.nifc.gov/nrcc/dispatch/ICS-209.pdf>

345 STATE-OWNED EQUIPMENT RATES

See the NWCG Interagency Incident Business Management Handbook, Chapter 50, Section 51- Cooperative Agreements (NRCC Blue Pages for State of Montana rates)

346 INCIDENT BUSINESS ADVISOR (IBA)

A. ROLES AND RESPONSIBILITIES

The Department of Natural Resources and Conservation (DNRC) IBA works for the Agency Administrator (Line Officer) and has five primary responsibilities.

1. Conveys and defines the Line Officer's administrative and fiscal direction to incident management teams, buying teams, expanded dispatch organizations and area command teams that may be supporting DNRC.
2. Advises the Line Officer regarding incident business management practices as needed.
3. Advises the Incident Management Team (IMT) and other organizations of DNRC specific business management practices and provides information as needed.
4. Monitors business management practices and incident operations to assure cost management objectives are met.

5. Ensure fire records meet DNRC standards and both the cost unit database and report products support DNRC's need to implement cost-share agreements, provide FEMA documentation or other specific needs.

B. INCIDENT BUSINESS ADVISOR CHECKLIST

UPON ARRIVAL AT THE INCIDENT:

1. Meet with Line Officer to determine expectations, roles, responsibilities and incident agency (s) concerns.
 - a. Current and projected incident status, including complexity and resources both ordered and on site for all incidents being supported.
 - b. Agencies involved, political concerns.
 - c. Business management issues such as cost concerns, claims investigations, payments, status of cost-share agreements and FEMA implications.
 - d. Other incident support units in place such as buying teams and payment teams.
 - e. Opportunities to provide IBA training assignments
2. Obtain:
 - a. Key DNRC and support unit contact names and phone numbers for individuals such as the fire program manager; DNRC fiscal, personnel and administrative officers; buying team; expanded dispatch and payment team leaders.
 - b. Wildland Fire Situation Analysis (WFSA).
 - c. IMT Delegation of Authority.
 - d. Line Officer Briefing.
 - e. Incident Action Plan (IAP).
 - f. Incident Management Team (IMT) and agency briefing schedules.

- g. DNRC Business Management Guidelines:
 - 1) Equipment purchase and accountability requirements, rent vs. purchase, of cell phones, fax machines and other small business machines or equipment.
 - 2) After incident distribution of purchased equipment and supplies.
 - 3) Meals and lodging.
 - 4) Procedures for hiring emergency firefighters.
 - 5) Agreements – cost-share, local government, etc.
 - 6) Fire Package guidelines.
 - 7) Rest and Recuperation policy (R&R).
 - 8) DNRC needs for cost and obligations reports.
 - 9) Direction for pay status of Local Government Forces.
- h. Local and state maps.
- i. Incident agency(s) organization chart and telephone list.

DURING THE INCIDENT ASSIGNMENT:

- 1. Notify the line officer of changes in incident status that may trigger the involvement of other agencies, such as FEMA, or other jurisdictions and facilitates communication between appropriate authorities.
- 2. Identify problems that may result from geographic distance or area, increased organizational complexity and scope. Establish procedures to facilitate communications such as conference calls, e-mail and web site access.
- 3. Identify additional resources needed to provide business management support:
 - a. Buying Team.
 - b. Cost Team.
 - c. IBA assistant.

- d. Claims Team.
 - e. Technical specialists in cost-share agreements, claims, FEMA, Military.
 - f. County Agency Representative or County Advisor.
 - g. Federal IBA.
 - h. Tribal Lands Representative
4. Maintain necessary level of communications with Forestry Division, Land Office, Unit and IMT personnel to identify and discuss issues, share information and share resources.
- a. Line Officer(s).
 - b. Fire Program Manager or Rural Fire Program Coordinator.
 - c. DNRC Incident Business Management Coordinator.
 - d. State Fire Fiscal Officer (DNRC's FEMA advisor and FEMA Cost Recovery Team (FEMA CRT)).
 - e. Buying Team Leader.
 - f. Expanded Dispatch Supervisor or Coordinator.
 - g. Incident Commander.
 - h. Logistics Chief.
 - i. Finance Chief.
 - j. County Agency Representative or County Advisor.
5. Review and/or assist in development of cost-share agreements.
6. Assist IMT(s) and support units with implementing the agency's business management guidelines.
- a. Review interagency agreements and annual operating plans.
 - b. Determine and facilitate implementation of the most efficient business practices for handling compensation for injury, use of per

diem, payment of state agreements by federal buying or payment teams, claims settlement, and cost reporting and time documentation, including at staging areas and mobilization centers.

7. Provide Line officer and IMT(s) updates on IBA activities, decisions, issues and concerns.
8. Attend Line Officer briefings, IMT briefings/meetings, team closeouts and other meetings as appropriate.
9. Provide input into transfers of command/transitions:
 - a. From one IMT to another on an incident.
 - b. From one Area Command to another.
 - c. From multiple incidents to complexes or the reverse.
 - d. From a single jurisdiction incident to a multi-jurisdiction incident.
 - e. Of an incident to a different incident agency.
 - f. From an IMT back to the host agency
10. Be alert for emerging situations that can result in excessive costs or administrative workload for the incident agency. For example:
 - a. Individual incidents are merging or splitting in complexes, resulting in confusion with tracking resources by incident. Resources should be officially demobilized and mobilized to the new incident, not just transferred. Review and discuss assignment of incident numbers and impact to incident agency's fiscal staff, cost accounting, and obligations reporting.
 - b. Massive overload of the dispatch system is requiring the direct transfer of cache supplies and equipment from one incident to another incident, particularly when the incidents are in different jurisdictions. Incident transfer policies must be strictly followed.
 - c. A FEMA Declaration has been implemented. Fire and Aviation Management Bureau will staff up with FEMA CRT and FEMA THSP. Coordinate with the FEMA advisor to determine current eligibility requirements and any special requirements of the Declaration. Facilitate implementation of procedures used by

IMTs, Buying Teams or other support groups to meet FEMA requirements.

- d. Out-of-area IMTs are being utilized by the agency. Be alert for practices that may conflict with NRCG policies, incorrect supplements to the IIBMH, and excessive name requests when local resources, both personnel and equipment, are available, etc.
 - e. Urban interface is involved and there is extensive use of local government resources, including law enforcement, that are operating without or outside existing agreements.
 - f. Multiple jurisdictions are involved, and cost-share agreements are being developed too slowly.
 - g. The fire season is such that large fires are developing into campaigns requiring multiple IMT transitions.
 - h. Out-of-area expanded dispatch or buying teams are in place, resulting in the use of non-local resources when local resources are available.
 - i. Extensive pre-orders are placed for ongoing incidents by incoming teams.
11. Review incident finance package requirements with DNRC representatives, Finance Section Chief and appropriate finance staff to assure DNRC standards and expectations are being met.

PRIOR TO RELEASE FROM THE ASSIGNMENT:

- 1. Provide an IBA narrative with recommendations to the Line Officer.
- 2. Participate in the transition meeting with replacement IBA and DNRC Line Officer and staff.
- 3. Obtain Performance Evaluations.
- 4. Provide Performance Evaluation to IBA-Trainee if assigned.
- 5. Provide your post incident contact number.

C. IBA KIT CHECKLIST

1. **Supplies**

Pens, pencils, post-it-notes, notepad, calculator, clipboard, briefcase, general message forms, etc. The ordering unit should be able to provide a cell phone and computer/e-mail access.

2. **Reference Material**

All references may be obtained electronically and maintained on a CD; however, due to the volume of material and the rate that it changes, it might be better to just get used to referring to the website when needed, particularly for some of the less frequently used documents. (See Appendix C of this manual, IBA Guidelines, for a complete website reference list.)

IBA Questions

Your role as an IBA is that of advisor, facilitator, and liaison. You are there to provide fiscal oversight and agency-specific incident business expertise and advice, and to facilitate communications between the home unit, the IMT, and the support units. Upon arrival at the incident, and depending on the circumstances, the following are some questions you may need to ask.

Questions for Line Officer/Agency Administrator (your boss while on the incident):

- What are your issues and concerns? What do you need from me as an IBA; how can I help you?
- How much support can I expect from the DNRC land office/unit staff, and who are my primary contacts there?
- Do I have access to a cell phone/computer, etc?
- What resources (personnel/equipment, agency/fire dept/county/private contractors) are currently on the incident? What orders are expected to be filled in the near future?
- Are there any political considerations I should be aware of?
- What are the cost containment considerations – for DNRC, or for the other agencies?
- What incident-specific issues are addressed in the Delegation of Authority to the IMT?
- Has the Line Officer met with the FSC to discuss incident finance package requirements, cost reporting requirements, DNRC-specific policies and procedures, cost containment guidelines, etc? Can I help with this?
- Who do the Buying Team and/or Expanded Dispatch report to and who is their incident agency liaison? Have operating procedures between these two support units been established?
- Is there a need for a cost-share agreement? Has one been initiated? If so, how will it affect the cost reporting requirements? Is there anything I can do to help facilitate the cost-share agreement process?
- Are there any other local agreements that I should be aware of, i.e., Annual Operating Agreement with county, local law enforcement, etc.?

Questions for IMT Finance Section Chief:

- Do you have a copy of the DNRC Operating Guidelines? Other applicable agency operating guidelines? Agency service and supply plan? The regional IIBMH supplements?
- At the AA's initial briefing, were there issues or concerns shared regarding incident business operations?
- Are you aware of the DNRC contracts in place for items such as sack lunches, water, Gatorade, port-o-potties? Are these contracted vendors being used according to the terms of the contract?
- Are you aware of DNRC policies related to payment of county/fire dept forces? Do you need additional information or assistance?
- Is there county/fire dept involvement in the incident such that you need to order a County Agency Representative or County Fire Advisor to assist in managing these resources?

- Is the ordering schedule adequate and are the resource orders processed promptly?
- How are you tracking incident costs?, Are you reporting them to the home unit daily?
- What are the costs reporting requirements related to the cost-share agreement, if there is one?
- Have you been informed of the DNRC fire finance package requirements?
- Are there any agency-specific questions or issues that I, as an IBA, can help you with?

Questions for Buying Team Leader:

- Do you have a copy of the DNRC Operating Guidelines? Other applicable agency operating guidelines? Agency service and supply plan? The regional IIBMH supplements?
- Are you aware of the DNRC contracts in place for items such as sack lunches, water, Gatorade, port-o-potties? Are these contracted vendors being used according to the terms of the contract?
- How are communications between Expanded Dispatch, the Buying Team, and the IMT?
- Are you tracking and reporting costs for items you are procuring for this incident?; Are these costs being properly reported to the home unit?
- Do you have adequate staff, equipment, and facilities?
- What operating hours have been established?; Are they adequate to meet the needs of the IMT?
- How is the ordering process going, delays, problems?
- How is accountable property being tracked and documented?
- Are you actively seeking to procure resources, supplies, and equipment locally wherever possible?
- Do you have any agency-specific questions or concerns that I can help with?

Questions for Expanded Dispatch Coordinator:

- Do you have a copy of the DNRC Operating Guidelines? Other applicable agency operating guidelines? Agency service and supply plan? The regional IIBMH supplements?
- Are you aware of the DNRC contracts in place for items such as sack lunches, water, Gatorade, port-o-potties? Are these contracted vendors being used according to the terms of the contract?
- How are the communications between Expanded Dispatch and the Buying Team and the IMT?
- Is the IMT ordering resources through Expanded Dispatch and/or the Buying Team, or direct from the source? Are proper procedures being followed?
- Are Expanded Dispatch personnel buying direct versus going through the Buying Team? If so, is there a tracking process in place?
- What operating hours have been established? Are they adequate to meet the needs of the IMT?
- How is the ordering process going--delays, problems?
- How is accountable property being tracked and documented?
- Are you actively seeking to procure resources, supplies, and equipment locally wherever possible?
- Do you have any agency-specific questions or concerns that I can help with?

Additional sources of information:

- Attend all planning meetings and briefings related to the incident if possible.
- Consult with incident unit administrative staff for questions related to issues specific to that area and local operating agreements.
- Obtain the Incident Action Plan, the WFSA, and the Delegation of Authority.
- Consult IIBMH, DNRC Operating Guidelines, National Interagency MOB Guide, NRCG MOB Guides for Private Contractors and Local Government, Fireline Handbook, etc.
- Contact agency fire business management coordinators listed in the NWCG IIBMH for agency-specific questions.

347 COST-SHARE AGREEMENTS

A. OVERVIEW

A cost-share agreement documents the financial responsibility for incident costs and may also identify specific requirements of other parties involved in an incident. Cost-share agreements should be prepared for multi-jurisdictional incidents where a decision has been made to share resource costs. However, master agreements between agencies take precedence when negotiating cost-share agreements.

1. The line officer is responsible for signing a cost-share agreement. The line officer (or designee) is also responsible for the oversight of the cost-share process and will be held accountable for all cost negotiations.
2. The Fire and Aviation Management Bureau will review all cost-share agreements before final signatures are obtained. Contact the Fire Suppression Section Supervisor and/or the Fire Fiscal Officer for compliance with master agreements and final payment and FEMA issues.

B. USING COST-SHARE AGREEMENTS

A cost-share agreement may be established for on incident costs as well as off-incident costs (expanded dispatch mobilization centers, buying teams, etc). More than one agreement may be necessary to document cost-share responsibilities:

1. Incident complexity changes frequently, and may affect the terms of the cost-share agreement.
2. Although cost-share agreements are not finalized until the incident period has been completed, it is necessary to establish the terms of a cost-share agreement from the time the incident has gone beyond one agency's jurisdiction in order for the Incident Management Team to properly track costs.
3. Oftentimes, cost-shares are renegotiated if an incident increases in complexity or size.
4. Cost-share agreements must be easily understood and correspond to agency cost accounting methods in order to facilitate the billing process.
5. Cost-share agreements should identify the following:
 - a. Costs to be shared.

- b. Costs to be borne by each agency.
- c. Methods by which costs will be shared.
- d. Cost-share period.

C. COST-SHARE METHODS

1. **You Order, You Pay**

Each agency is fiscally responsible for the resources they order, regardless of where they are used on the incident.

2. **Acres Burned**

Costs are shared based on the acreage percentage of the fire within an agency's protection area. This method is typically most effective when an agency's responsibilities, objectives and suppression costs are similar.

3. **Cost Apportionment**

The apportionment method is used to share final costs based upon the usage of resources for operational periods. Costs are documented and approved by the IC or other designated incident agency personnel on a daily basis. Direct costs (helicopters, crews, air tankers and retardant) are shared based upon assignment in the incident action plan or actual use. Support costs (overhead teams, caterers) are shared proportionately to the direct costs.

Sample cost-share agreements can be found in the Interagency Incident Business Management Handbook, Chapter 80, Cost Accounting and Appendix C of this manual, Appendix C of this manual and on the DNRC Line Officer Workshop – May 2005 CD.

348 COST CONTAINMENT

In the State of Montana there is a goal to reduce the cost of wildland fires. **Turning the incident over to an IMT does not end the DNRC Line Officer's role in cost control.**

Coaching and mentoring is the key concept.

- Ask for assistance.
- Use an Agency Administrator Representative (AREP) or an Incident Business Advisor (IBA)

At present, there are several good guidelines out on cost containment:

- Cost Containment on Large Fires: Efficient Utilization of Wildland Suppression Resources, NASF Forest Fire Protection Committee, July 1, 2000
- Wildfire Suppression: Strategies for Containing Costs, National Academy of Public Administration, September 2002
- Large Fire Cost Reduction Action Plan, USDA Forest Service, USDI Department of the Interior and NASF, March 2003
- Chief's Incident Accountability Report, USDA Forest Service, January 2003 and 2003 Action Plan, USDA Forest Service, February 2003
- Fire in the Northern Rockies (2003), W. Teie and B. Weatherford
- NRCG 2004 Cost Containment Report, R. Meuchel and D. Poncin
- NWCG Interagency Incident Business Management Handbook, NWCG Handbook 2 – Chapter 80 – COST ACCOUNTING – Section 88 Exhibit 02 – Cost-Containment Measures.
- Department of Natural Resources and Conservation Fire and Aviation Management Program Performance Audit (2004)
<http://leg.state.mt.us/content/audit/download/04p-11.pdf>